

## GLOSSARY OF SOME COST REPORT TERMS

ITEM	DESCRIPTION/DEFINITION
<b>ADAP/ADVP</b>	Adult Day Activity Program/Adult Day Vocational Program. This is a type of service provided with Pioneer funds.
<b>AHA</b>	American Hospital Association
<b>Available Hours</b>	Hours in which the LME was open and available to provide a service.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CAP</b>	CAP MR/DD means Community Alternative Program for Mentally Retarded and Developmentally Disabled individuals. It is a program fully funded through Medicaid.
<b>CBS</b>	Client Behavioral Service
<b>CPT Code</b>	Current Procedural Terminology Code
<b>CTSP</b>	Community Treatment Service Program (old Willie M.). This is a target population assigned to a group of children clients receiving these services and qualifying for this funding.
<b>DMA</b>	Division of Medical Assistance
<b>DMH</b>	Division of Mental Health
<b>Financial Assistance Contracts</b>	Contracts in which the area program/LME did not incur in expenditures on their books the full cost of the service. There may have been United Way or other donated funds which helped support the units provided.
<b>Fixed Asset</b>	Assets which you would NOT take with you if you left a particular facility and area of operation. For example, buildings, driveways, built in air conditioning units, etc.
<b>FSR</b>	Financial Status Report - Non-UCR funds request report
<b>FTE</b>	Full-time equivalent. If a person works full time for one year with an agency, they are consider 1 FTE. If they only worked half time for a full year, they would be 0.5 FTEs. FTEs can be calculated based on the total number of hours worked divided the total time available to work (if 40hrs a week times 52 weeks a year is 2,080).
<b>HIPPA</b>	Health Insurance Portability and Accountability Act
<b>ICF-MR/DD</b>	Intermediate Care Facility-Mental Retardation/Developmental Disability
<b>IPRS</b>	Integrated Payment & Reporting System
<b>LME</b>	Local Management Entity - the name of the Area programs as they transfer out of providing direct services to clients to managing the services delivery in their area of the state through the North Carolina mental health reform.
<b>Moveable Asset</b>	Assets which you would take with you if you left a particular facility and area of operation. For example, furniture, cars, window air conditioner units, portable fans, etc.
<b>MRMI</b>	Mental Retarded/Mental Illness (old Thomas S.). This is a target population assigned to a group of adult clients receiving these services and qualifying for this funding.
<b>Non-system Assigned Cost Centers</b>	Cost centers which you add to the cost finding application to which you assign persons and costs.
<b>Non-UCR funds</b>	Funds provided to area programs/LMEs not based on a unit of service being provided, but given to the area program/LME to service or begin services to a given population of clients.

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<b>Other Adjustments</b>	These are adhoc adjustments for which you may need to back out of the cost finding expenditures non-allowable costs. Examples of this would be: Personal expenditures for the clients not related to treatment, reimbursable sales tax, revenue received for expenditures incurred (purchase MIS services from other area program, registration fees for a conference you provided, Clozapine drug expenses for which you were reimbursed, food/snack bar revenue, insurance recoveries, attorney fees due to lawsuits, bad debt, fines and penalties, etc.
<b>Other Units Provided; Not in Costs</b>	This line should only contain units which were provided by a contract agency above and beyond the contract number of units.
<b>Out of Compliance adjustments</b>	These are items related to your audit that are out of compliance and for which you were not able to correct and re-issue your audit. These could result in adjustments.
<b>System Assigned Cost Centers</b>	Cost centers already available in the cost finding application, to which you assign persons and costs.
<b>UCR</b>	Unit cost reimbursement - meaning you are reimbursed/paid for a service as you provide units of service.